Adverse Opinion Financial Schedule Tie

DUMMIES

Learn to:

- Tie Schedule of Revenues & Transfers-In
- Tie Schedule of Expenditures & Transfers-Out
- Tie Schedule of Changes in Fund Balances & PHIT

Jay Phillips OPI 444-4523



Financial Schedule Types

Schedule of Total Revenues & Transfers-In

Schedule of Expenditures & Transfers-Out

 Schedule of Changes in Fund Balance & Property Held In Trust

Each Schedule is an opinion unit in your LAD audit report

Note: This tie process is not for those agencies who receive an annual financial statement audit (Board of Housing, Universities).

Schedule of Total Revenues & Transfers-In

OFFICE OF PUBLIC INSTRUCTION SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Revenue Activity By

Licenses and Permits

Charges for Services

Transfers-in

Grants, Contracts, and Donations

Federal Indirect Cost Recoveries

Budgeted Revenues & Transfers-In Over (Under) Estimated

State Federal Fund and Account Type Special Special Internal Revenue Revenue Service General Enterprise Fund Fund Fund Fund Total TOTAL REVENUES & TRANSFERS-IN BY CLASS Licenses and Permits (500000 - 509999) 169,630 \$ 169,630 Taxes (510000 - 519999) 9.001 9.001 Charges for Services (520000 - 529999) 90.240 137,555 1,138,707 1,366,502 Sale of Documents, Merchandise and Property (550000 - 559999) 407 407 Grants, Contracts, and Donations (581000 - 581999) 380 409,722 409,341 Transfers-in (582000-582899) 85,000 3,330,646 3,415,646 Federal Indirect Cost Recoveries (584000 - 584999) 1,772,628 1,772,628 Miscellaneous (585000 - 589999) 8,436 8,436 Federal (590000 - 599999) 276.837.954 276.837.954 137,555 2.920.337 Total Revenues & Transfers-In 8.843 754,211 280.168.981 283,989,927 8,436 380 9,001 128,186 Less: Nonbudgeted Revenues & Transfers-In 110,368 Prior Year Revenues & Transfers-In Adjustments 1.800 1.800 642.044 280.168.601 137 555 2.911.335 283.859.942 Actual Budgeted Revenues & Transfers-In 407 Estimated Revenues & Transfers-In 407 642,210 280,383,509 140,000 2.911.800 284,077,926 Budgeted Revenues & Transfers-In Over (Under) Estimated 0 (166)(214.908)(2.445)(465)(217.984)BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS

Non-Budgeted Activity & Prior Year Adjustments

(70)

(69)

(26)

(1)

(166)

(60,835)

(154,074)

(214,908)

(2.445)

(2,445)

(343)

(122)

(465)

(2.857)

(60,836)

(217,984)

(26)

(122) (154,074)

Budgeted Amounts – MBARS Data Into SABHRS

Schedule of Total Expenditures & Transfers-Out

Budgeted Authority – MBARS Data Into SABHRS

PROGRAM (ORG) EXPENDITURES	Non-Budgeted Activity & Prior Year Adjustments & TRANSFERS-OUT	LOCAL EDUCATION ACTIVITIES	STATE LEVEL ACTIVITIES	Total
Personal Services Salaries (61100 - 61199) Employee Benefits (61400 - 61499) Personal Services-Other (61900 - 6	1999)		\$ 10,085,911 3,267,898 (25,172) 13,328,637	\$ 10,085,911 3,267,898 (25,172) 13,328,637
Operating Expenses Other Services (62100 - 62199) Supplies & Materials (62200 - 6229) Communications (62300 - 62399) Travel (62400 - 62499) Rent (62500 - 62599) Utilities (62600 - 62699) Repair & Maintenance (62700 - 627 Other Expenses (62800 - 62899) Total		\$ 1,193,045 31,553 215 8,690 7,185 1,240,688	10,114,050 1,151,773 369,961 1,368,567 650,819 1,060 32,244 3,751,633 17,440,107	11,307,095 1,183,326 370,176 1,377,257 650,819 1,060 32,244 3,758,818
Equipment & Intangible Assets Equipment (63100 - 63199) Intangible Assets (63400 - 63499) Total	Expenditure Activity By Fund & Program Type		51,801 103,659 155,460	51,801 103,659 155,460
Local Assistance From State Sources (65000 - 65999 Total))	730,604,512 730,604,512		730,604,512 730,604,512
Grants From State Sources (66100 - 66199 From Federal Sources (66200 - 662 Total		770,855 164,645,907 165,416,762		770,855 164,645,907 165,416,762
Transfers-out Fund transfers (68100 - 68199) Total		474,247 474,247		474, 247 474, 247
Other Post Employment Benefits Other Post Employment Benefits (6 Total	A000 - DOA Entry)		78,981 78,981	78, 981 78, 981
Total Expenditures & Transfers-Out		\$897,736,209	\$ 31,003,184	\$ 928,739,394
EXPENDITURES & TRANSFERS-OL General Fund State Special Revenue Fund Federal Special Revenue Fund Enterprise Fund Internal Service Fund	IT BY FUND	\$ 603,420,998 61,684,814 232,630,397	\$ 8,762,607 723,118 18,934,885 135,985 2,446,589	\$ 612,183,605 62,407,933 251,565,283 135,985 2,446,589
Total Expenditures & Transfers-Out Less: Nonbudgeted Expenditures		897.736.209	31.003.184 78,647	928.739.394 78,647
Prior Year Expenditures & T Actual Budgeted Expenditures & Tran Budget Authority Unspent Budget Authority UNSPENT BUDGET AUTHORITY BY	sfers-Out	(193,931) 897,930,140 1,003,976,970 \$ 106,046,830	(6,807) 30,931,344 46,807,845 \$ 15,876,501	(200,738) 928,861,485 1,050,784,815 \$ 121,923,330
General Fund State Special Revenue Fund Federal Special Revenue Fund Enterprise Fund Internal Service Fund Unspent Budget Authority		\$ 81,548,312 271,032 24,227,485 \$ 106,046,830	\$ 469,883 51,269 15,229,791 5,179 120,378 \$ 15,876,501	\$ 82,018,195 322,302 39,457,276 5,179 120,378 \$ 121,923,330

Schedule of Changes In Fund Balance & Property Held In Trust

Pre	evious FY Ending Balance	Э								
1					CINSTRUCTION			Activity From Schedule of Exp & Trans-Out		
	Activity From Schedule		DULE OF CHANGES				- Exp α	Trans-Out		
	of Rev & Trans-In	FOR THE I	ISCAL YEAR	ENDED JUNE 30, 2	2011			T		
			G	eneral Fund	State Special Revenue Fund	Federal Special Revenue Fund	Enterprise Fund	Internal Service Fund	Agency Fund	
	ID BALANCE: July 1, 2010		\$_	(1,120,143)	\$ 211,512	\$(19,308)	\$ 35,599	\$ (111,364)	\$0	
PRO	PERTY HELD IN TRUST: J	uly 1, 2010							\$ 52,219	
ADD	DITIONS									
	dgeted Revenues & Transfe	ro In		407	642,044	280,168,601	137,555	2,911,335		
	nbudgeted Revenues & Transie			8,436	110,368	380	(37,000	9,001		
	or Year Revenues & Transfe			0,400	1,800	000		3,00		
100 100	ect Entries to Fund Balance		(12,374,557	59,547,631	(28,582,263)	Direct Entry t	o ER (Avvvv)		
Add	ditions to Property Held in Ti	rust		, , , , , , , , , , , , , , , , , , , ,			Direct Entry t	0 FB (4xxxx)	148,780	
	I Additions		_	12,383,400	60,301,843	251,586,718	137,555	2,920,337	148,780	
	was the same of the same of				,					
	DUCTIONS					50	222 248			
	dgeted Expenditures & Tran			512,191,652	62,569,848	251,565,519	144,457	2,390,008		
	nbudgeted Expenditures & T			(1,477)	32,016	(007)	(8,472)	56,581	_	
	or Year Expenditures & Tran		ts	(6,570)	(193,931)	(237)			162.007	
	ductions in Property Held in I Reductions	Trust	_	12,183,605	62,407,933	251,565,283	135,985	2,446,589	163,987	
TOLA	ii Reductions			12,163,603	02,401,933	201,000,200	130,960	2,440,069	163,967	
FUN	ID BALANCE: June 30, 2011	1	\$	(920,347)	\$ (1,894,578)	\$ 2,127	\$ 37,169	\$ 362,384	\$ 0	
PRO	PERTY HELD IN TRUST: J	une 30, 2011							\$ 37,012	

Schedule of Total Revenues & Transfers-In

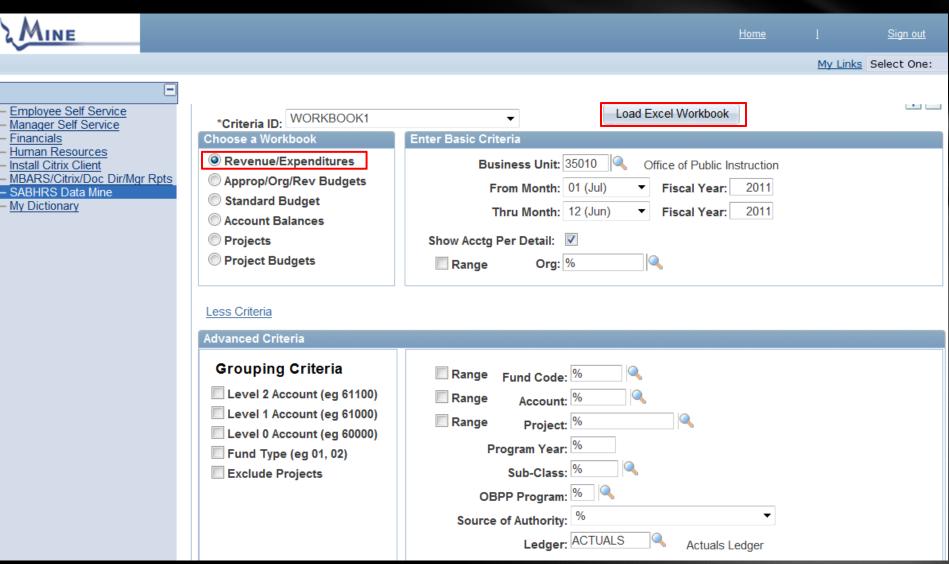
MOM 321 Revenue Accounts

OFFICE OF PUBLIC INSTRUCTION SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN

	(General Fund		State Special Revenue Fund		Special Revenue Fund	ĵ	Enterprise Fund		Internal Service Fund		Total	
TOTAL REVENUES & TRANSFERS-IN BY CLASS	_		-		-				_		-	Se	ı
Licenses and Permits (500000 - 509999)			\$	169,630					120		\$	169,630	ı
Taxes (510000 - 519999)									\$	9,001		9,001	ı
Charges for Services (520000 - 529999)	190			90,240			\$	137,555	1	,138,707		1,366,502	ı
Sale of Documents, Merchandise and Property (550000 - 559999)	\$	407										407	ı
Grants, Contracts, and Donations (581000 - 581999)				409,341	\$	380						409,722	ı
Transfers-in (582000-582899)				85,000		3,330,646						3,415,646	ı
Federal Indirect Cost Recoveries (584000 - 584999)									1	,772,628		1,772,628	ı
Miscellaneous (585000 - 589999)		8,436										8,436	ı
Federal (590000 - 599999)	_		-		_	276,837,954	_				_	276,837,954	ı
Total Revenues & Transfers-In		8,843		754,211		280,168,981		137,555	2	,920,337		283,989,927	ı
Less: Nonbudgeted Revenues & Transfers-In		8,436		110,368		380				9,001		128,186	ı
Prior Year Revenues & Transfers-In Adjustments	_		_	1,800	_		_				_	1,800	ı
Actual Budgeted Revenues & Transfers-In		407		642,044		280,168,601		137,555	2	,911,335		283,859,942	J
Estimated Revenues & Transfers-In	_	407		642,210	<u> </u>	280,383,509	_	140,000	_2	,911,800	_3	284,077,926	
Budgeted Revenues & Transfers-In Over (Under) Estimated	\$	0	\$	(166)	\$_	(214,908)	\$_	(2,445)	\$	(465)	\$	(217,984)	
BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS													
Licenses and Permits			\$	(70)							\$	(70)	
Charges for Services				(69)			\$	(2,445)	\$	(343)		(2,857)	
Grants, Contracts, and Donations				(26)								(26)	
Transfers-in				(1)	\$	(60,835)						(60,836)	
Federal Indirect Cost Recoveries										(122)		(122)	
Federal	_				010	(154,074)				- 170	_	(154,074)	
Budgeted Revenues & Transfers-In Over (Under) Estimated	\$	0	\$	(166)	\$_	(214,908)	\$_	(2,445)	\$_	(465)	\$_	(217,984)	

SABHRS Data Mine

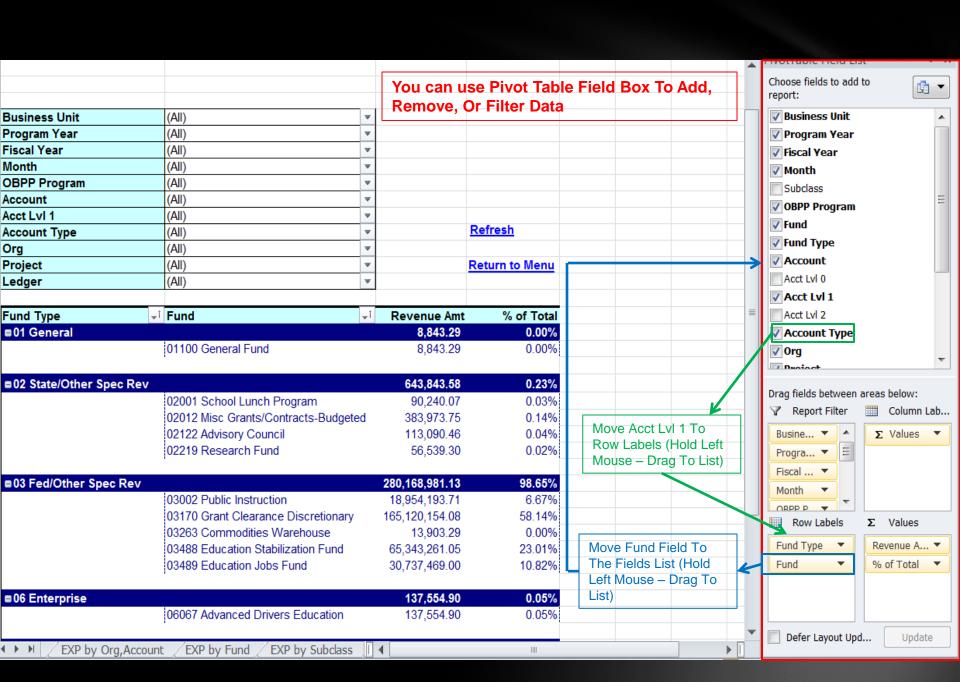
Used for Revenue & Expenditure Schedule

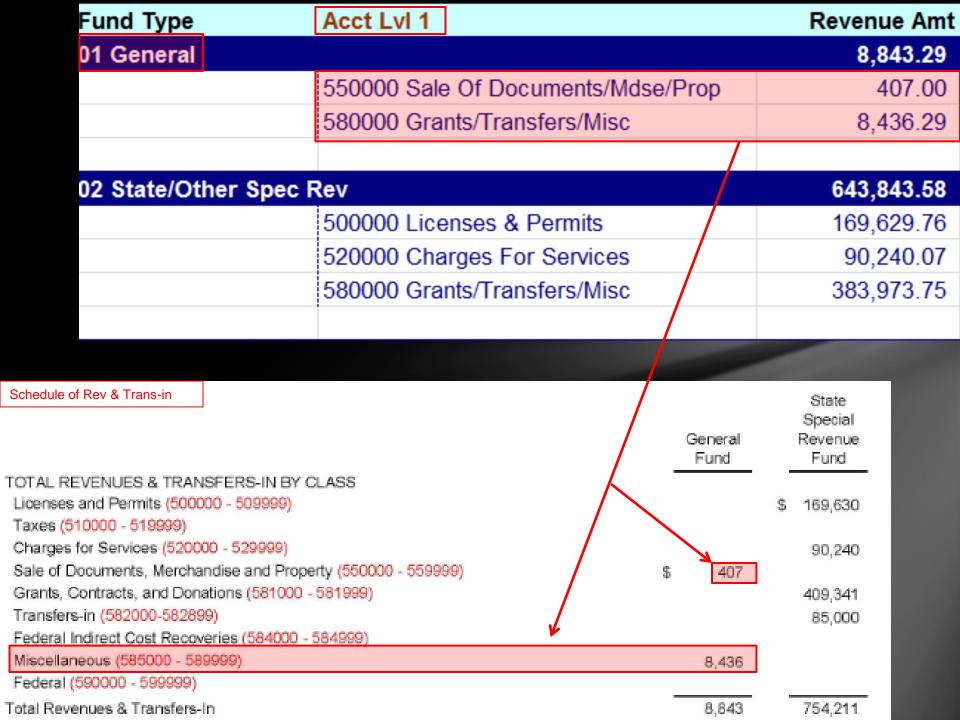


4	А	В	С	D
1	35010 Office of Public	Instruction		
2	SABHRS Data Mine - R	Revenue/Expenditures		
3				
4	Data Selected for Month/FY:	01 (Jul)/2011 through 12 (Jun)/	2011	
5				
6	CARURA D. 4	N 04 0040 -4 44-50-04 DM		
7 8	SABHRS Data as of:	Mar 04, 2013 at 11:56:24 PM		
	Grouping Criteria:	Show Accounting Period Detail		
10				
	Other Criteria:	Org %, Fund %, Account %, Project %, Pr	ogram Year %, Sub-Class %, OBPP Pr	ogram %, Source of Authority %,
12 13				
14				
15		Expenditure Reports	Revenue Reports	
16			THE TOTAL POLICE	
17	Choose a report:	Exp by Orq	Rev by Fund	(Schedule Rev & Trans-In)
18	•			↑
19				
20		Exp by Account	Rev by Account	I
21 22				
23	_	Exp by Org, Account	Rev by Fund, Account	
24		Exp by Org. Account	not by runa, Account	
25	lack lack			
26	(Schedule Exp & Trans-Out)	Exp by Fund	REV-EXP by Fund, Org	

35010 Office of Public Instruction Revenue Summary by Fund

Data Selected for Month/FY: 01	Jul)/2011 through 12 (Jun)/2011		
Duningan Huit	(All)		
Business Unit	(MI)		
Program Year	(All)		Remove
Fiscal Year	(All)	/	Column
Month	(All)		Coldiniii
OBPP Program	(All)		
Account Add Column	(All)	/	
Acct LvI 1 Add Column	(All)	//	Defearly
Account Type	(All)		Refresh
Org	(All)		
Project	(All)		Return to Menu
Ledger	(All)	/	
		/	
Fund Type	Fund	Revenue Amt	% of Total
■01 General		8,843.29	0.00%
	01100 General Fund	8,843.29	0.00%
■02 State/Other Spec Rev		643,843.58	0.23%
	02001 School Lunch Program	90,240.07	0.03%
	02012 Misc Grants/Contracts-Budgeted	383,973.75	0.14%
	02122 Advisory Council	113,090.46	0.04%
	02219 Research Fund	56,539.30	0.02%
		ŕ	
■03 Fed/Other Spec Rev		280,168,981.13	98.65%
-	03002 Public Instruction	18,954,193.71	6.67%
	03170 Grant Clearance Discretionary	165,120,154.08	58.14%
	03263 Commodities Warehouse	13,903.29	0.00%
	03488 Education Stabilization Fund	65,343,261.05	23.01%
	03489 Education Jobs Fund	30,737,469.00	10.82%





Program Year Fund Type Revenue Amt 02 State/Other Spec Rev 643,843.58

Fund Type

01 General

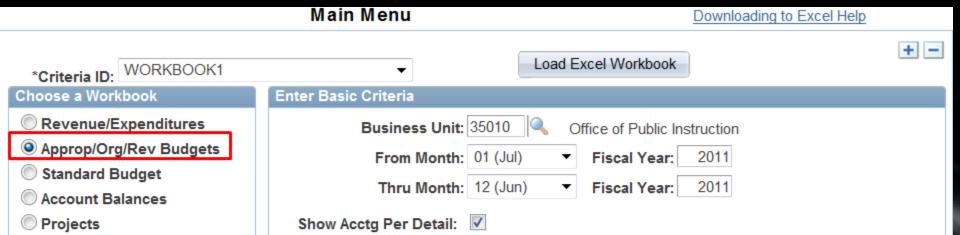
Less:

2010 1,800.00 642,043.58 2011

Budgeted vs. Actuals

OFFICE OF PUBLIC INSTRUCTION SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN FOR THE FISCAL YEAR ENDED JUNE 30, 2011

		General Fund		State Special Revenue Fund		Federal Special Revenue Fund	_	Enterprise Fund		Internal Service Fund		Total
TOTAL REVENUES & TRANSFERS-IN BY CLASS Licenses and Permits (500000 - 509999) Taxes (510000 - 519999)			\$	169,630					q	9,001	s	169,630 9,001
Charges for Services (520000 - 529999)				90,240			S	137,555	4	1,138,707		1,366,502
Sale of Documents, Merchandise and Property (550000 - 559999)	\$	407						, , , , , , , , , , , , , , , , , , , ,		1		407
Grants, Contracts, and Donations (581000 - 581999)				409,341	\$	380						409,722
Transfers-in (582000-582899)				85,000		3,330,646						3,415,646
Federal Indirect Cost Recoveries (584000 - 584999)										1,772,628		1,772,628
Miscellaneous (585000 - 589999)		8,436										8,436
Federal (590000 - 599999)	_			W-13//		276,837,954	_	1100000				276,837,954
Total Revenues & Transfers-In		8,843		754,211		280,168,981		137,555		2,920,337		283,989,927
Less: Nonbudgeted Revenues & Transfers-In		8,436		110,368		380				9,001		128,186
Prior Year Revenues & Transfers-In Adjustments	_			1,800			_					1,800
Actual Budgeted Revenues & Transfers-In		407		642,044		280,168,601		137,555		2,911,335		283,859,942
Estimated Revenues & Transfers-In		407		642,210		280,383,509		140,000		2,911,800		284,077,926
Budgeted Revenues & Transfers-In Over (Under) Estimated	\$	0	\$	(166)	\$.	(214,908)	\$	(2,445)	\$	(465)	s	(217,984)
BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS												
Licenses and Permits			S	(70)							S	()
Charges for Services				(69)			\$	(2,445)	\$	(343)		(2,857)
Grants, Contracts, and Donations				(26)		(00.000)						(26)
Transfers-in				(1)	\$	(60,835)				//00		(60,836)
Federal Indirect Cost Recoveries Federal						(454.074)				(122)		(122)
Budgeted Revenues & Transfers-In Over (Under) Estimated	\$_	0	\$	(166)	\$	(154,074) (214,908)	\$	(2,445)	\$	(465)	s	(154,074)

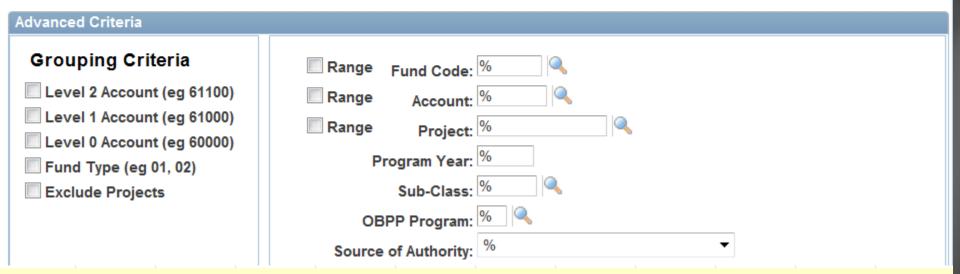


Org: %

Range

Less Criteria

Project Budgets



REV/EST Bud by Org, Fund, Account

Total Revenues & Transfe	ers-In	8,843	3 754,211 28	80,168,981	137,555	2,920,337	283,989,927
Less: Nonbudgeted Re	evenues & Transfers-In	8,436	5 110,368	380		9,001	128,186
Prior Year Rever	nues & Transfers-In Adjustments		1,800				1,800
Actual Budgeted Revenue	es & Transfers-In	407	7 642,044 28	80,168,601	137,555	2,911,335	283,859,942
Estimated Revenues & T	Fransfers-In	407	7 642,210 28	80,383,509	140,000	2,911,800	284,077,926
Budgeted Revenues & Tra	ansfers-In Over (Under) Estimated	\$ (3 (166) \$	(214,908)	\$ (2,445)	\$ (465)	(217,984)
Program Year	2011	Ţ	Filtered To (Only Inclu	de Prog Yr		No.
Account	(All)	~	11. Prior Yr			Return to Menu	
Ledger	(All)	₩.		-	•		
Fund Type	→ Acct LvI 1	↓ ↑	Revenue Budg	et Rev	Recognized	Rev Est Balance	
■01 General	Noot Evi i	_	407.0		407.00	0.00	
	550000 Sale Of Documents/Mds	se/Prop	407.0		407.00	0.00	
■02 State/Othe	er Spec Rev		642,210.0	0	642,043.58	166.42	
	500000 Licenses & Permits		167,900.0		167,829.76	70.24	
	520000 Charges For Services		90,309.0	0	90,240.07	68.93	
	580000 Grants/Transfers/Misc		384,001.0	0	383,973.75	27.25	
■03 Fed/Other			280,383,509.0	5 28	0,168,600.66	214,908.39	
	580000 Grants/Transfers/Misc		3,391,481.0		3,330,646.30	60,834.70	
	590000 Federal		276,992,028.0	5 27	6,837,954.36	154,073.69	
■06 Enterprise			140,000.0	0	137,554.90	2,445.10	
·	520000 Charges For Services		140,000.0	0	137,554.90	2,445.10	
■06 Internal Se	ervice		2,911,800.0	0	2,911,335.44	464.56	
	520000 Charges For Services		1,139,050.0	0	1,138,707.20	342.80	
	580000 Grants/Transfers/Misc		1,772,750.0	0	1,772,628.24	121.76	
Grand Total			284,077,926.0	5 28	3,859,941.58	217,984.47	
BUDGETED REVENUES 8	& TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS						
Licenses and Permits			\$ (70)			S	(70)
Charges for Services			(69)		\$ (2,445)	\$ (343)	(2,857)
Grants, Contracts, and Do	onations		(26)			,	(26)
Transfers-in			(1) \$	(60,835)			(60,836)
Federal Indirect Cost Rec	poveries		1.7	(22,222)		(122)	(122)
Federal				(154,074)		(122)	(154,074)
and the second second	insfers-in Over (Under) Estimated	s n	\$ (166) \$	(214,908)	\$ (2,445)	\$ (465) \$	(217,984)
Duageted Nevertues of 11di	indica in oter (oraci) Edillated		(100)	(214,000)	(2,440)	(400)	(211,004)

Schedule of Total Expenditures & Transfers-Out

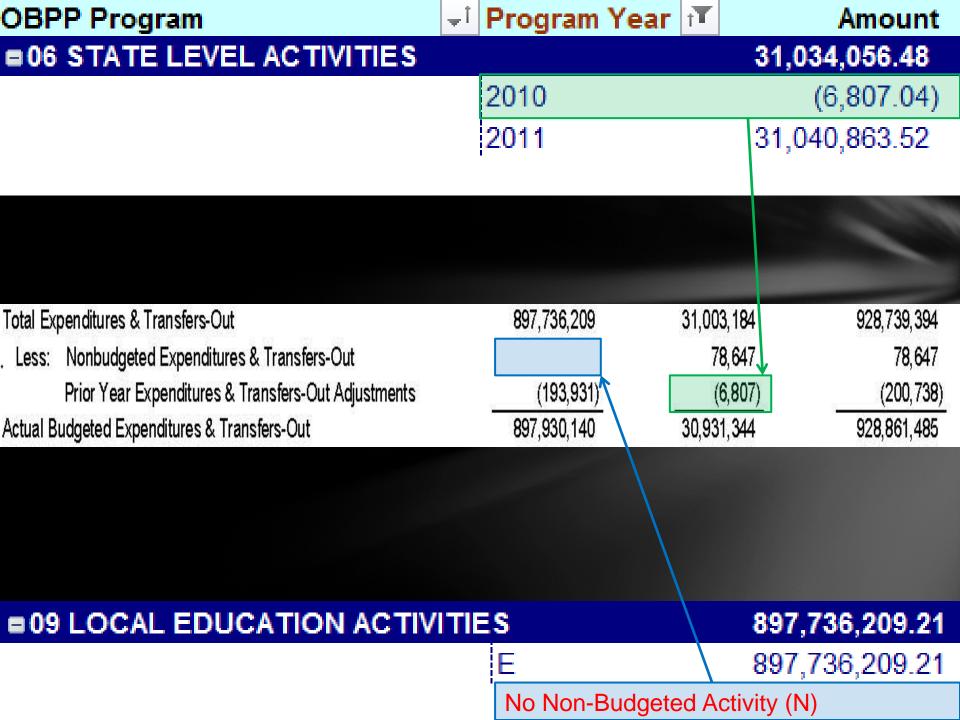
MOM 316 Expenditure Accounts

Remember Same Data Mine From Rev.

PROGRAM (ORG) EXPENDITURES & TRANSFERS-OUT	LOCAL EDUCATION ACTIVITIES	STATE LEVEL ACTIVITIES	Total
Personal Services Salaries (61100 - 61199) Employee Benefits (61400 - 61499) Personal Services-Other (61900 - 61999) Total		\$ 10,085,911 3,267,898 (25,172) 13,328,637	\$ 10,085,911 3,267,898 (25,172) 13,328,637
Operating Expenses Other Services (62100 - 62199) Supplies & Materials (62200 - 62299) Communications (62300 - 62399) Travel (62400 - 62499) Rent (62500 - 62599) Utilities (62600 - 62699) Repair & Maintenance (62700 - 62799) Other Expenses (62800 - 62899)	\$ 1,193,045 31,553 215 8,690	10,114,050 1,151,773 369,961 1,368,567 650,819 1,060 32,244 3,751,633	11,307,095 1,183,326 370,176 1,377,257 650,819 1,060 32,244 3,758,818
Total Equipment & Intangible Assets Equipment (63100 - 63199)	1,240,688	17,440,107 51,801	18,680,795 51,801
Intangible Assets (63400 - 63499) Total Local Assistance		103,659 155,460	103,659 155,460
From State Sources (65000 - 65999) Total	730,604,512 730,604,512		730,604,512 730,604,512
Grants From State Sources (66100 - 66199) From Federal Sources (66200 - 66299) Total	770,855 164,645,907 165,416,762		770,855 164,645,907 165,416,762
Transfers-out Fund transfers <mark>(68100 - 68199)</mark> Total	474,247 474,247		474,247 474,247
Other Post Employment Benefits Other Post Employment Benefits (6A000 - DOA Entry) Total		78,981 78,981	78,981 78,981
Total Expenditures & Transfers-Out	\$897,736,209	\$ 31,003,184	\$ 928,739,394
EXPENDITURES & TRANSFERS-OUT BY FUND			
General Fund State Special Revenue Fund Federal Special Revenue Fund Enterprise Fund Internal Service Fund	\$ 603,420,998 61,684,814 232,630,397	\$ 8,762,607 723,118 18,934,885 135,985 2,446,589	\$ 612,183,605 62,407,933 251,565,283 135,985 2,446,589
Total Expenditures & Transfers-Out Less: Nonbudgeted Expenditures & Transfers-Out Prior Year Expenditures & Transfers-Out Adjustments Actual Budgeted Expenditures & Transfers-Out	897,736,209 (193,931) 897,930,140	31,003,184 78,647 (6,807) 30,931,344	928,739,394 78,647 (200,738) 928,861,485
Budget Authority Unspent Budget Authority	1,003,976,970 \$ 106,046,830	46,807,845 \$ 15,876,501	1,050,784,815 \$ 121,923,330
UNSPENT BUDGET AUTHORITY BY FUND			
General Fund State Special Revenue Fund Federal Special Revenue Fund Enterprise Fund	\$ 81,548,312 271,032 24,227,485	\$ 469,883 51,269 15,229,791 5,179	\$ 82,018,195 322,302 39,457,276 5,179
Internal Service Fund Unspent Budget Authority	\$ 106,046,830	120,378 \$ 15,876,501	120,378 \$ 121,923,330

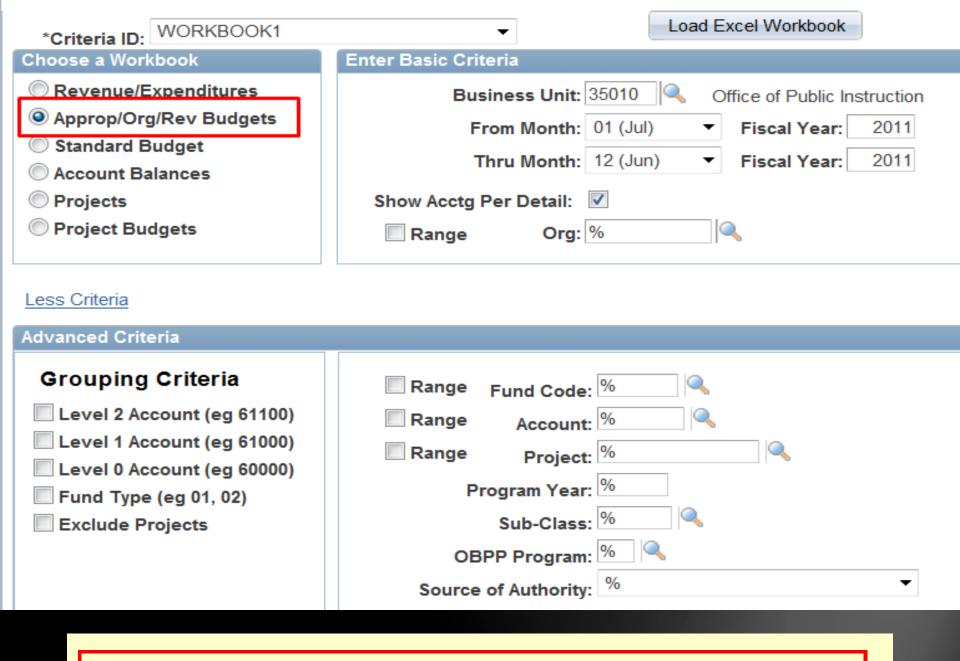
OBPP Program	Acct Lvl 2	Acct Lvl 2								
06 STATE LEVEL ACTIVITIES				Amount 31,003,184.48						
	61100 Salaries			10,085,911.29						
	61400 Employe	e Benefits		3,267,897.50						
	61900 Personal		ier	(25,172.00)						
	<u>'</u>									
Schedule of Exp & Trans-Out . PROGRAM (ORG) EXPENDITURES & TRAN	JSEERS-OUT	LOCAL EDUCATION ACTIVITIES	STATE LEVEL ACTIVITIES	Total						
Personal Services Salaries (61100 - 61199) Employee Benefits (61400 - 61499) Personal Services-Other (61900 - 61999) Total	IOI ENG-GOT		\$ 10,085,911 3,267,898 (25,172) 13,328,637	\$ 10,085,911 3,267,898 (25,172) 13,328,637						
Operating Expenses Other Services (62100 - 62199) Supplies & Materials (62200 - 62299) Communications (62300 - 62399)		\$ 1,193,045 31,553 215	10,114,050 1,151,773 369,961	11,307,095 1,183,326 370,176						
09 LOCAL EDUCATION ACTIV	/ITIES			897,736,209.21						
	62100 Other Se	1,193,045.18								
	62200 Supplies	& Materials		31,552.80						
	62300 Commun	ications		214.90						

OBPP Program	Fund Type				Amount			
06 STATE LEVEL ACTIVITIES				31,00	3,184.48			
	01 General			8,762,607.08				
SSRF = 02 & 08	02 State/Othe	er Spec Rev		691,102.63				
	03 Fed/Other	r Spec Rev		18,934,885.38				
	06 Enterprise	Э		135,984.80				
	06 Internal S	ervice		2,446,589.02				
	08 State/Othe	3	32,015.57					
EXPENDITURES & TRANSFERS-OUT BY FUND	09		06					
General Fund State Special Revenue Fund Federal Special Revenue Fund Enterprise Fund Internal Service Fund Total Expenditures & Transfers-Out	\$ 603,420 61,684 232,630 897,730	4,814 0,397 18 	,762,607 723,118 ,934,885 135,985 ,446,589 ,003,184	\$	612,183,605 62,407,933 251,565,283 135,985 2,446,589 928,739,394			
			_					
09 LOCAL EDUCATION ACTIVITIES				897,73	36,209.21			
	01 General			603,42	20,997.64			
	02 State/Othe	er Spec Rev		61,684,814.4				
	03 Fed/Other	r Spec Rev		232,630,397.13				
Grand Total			Ļ	928,73	39,393.69			



Budget/Unspent Budget Authority

•	LOCAL EDUCATION ACTIVITIES	96 STATE LEVEL ACTIVITIES	Total
PROGRAM (ORG) EXPENDITURES & TRANSFERS-OUT	-	-	
Personal Services Salaries (61100 - 61199)		\$ 10,085,911	\$ 10,085,911
Employee Benefits (61400 - 61499)		3,267,898	3,267,898
Personal Services-Other <mark>(61900 - 61999)</mark> Total		(25,172) 13,328,637	(25,172) 13,328,637
Total		13,328,637	13,328,637
Operating Expenses Other Services (62100 - 62199)	\$ 1,193,045	10,114,050	11,307,095
Supplies & Materials (62200 - 62299)	31,553	1,151,773	1,183,326
Communications (62300 - 62399)	215	369,961	370, 176
Travel (62400 - 62499)	8,690	1,368,567	1,377,257
Rent (62500 - 62599)		650,819	650,819
Utilities (62600 - 62699)		1,060	1,060
Repair & Maintenance (62700 - 62799) Other Expenses (62800 - 62899)	7,185	32, 244 3, 751, 633	32, 244 3, 758, 818
Total	1,240,688	17,440,107	18,680,795
Equipment & Intangible Assets			30.6
Equipment (63100 - 63199)		51,801	51,801
Intangible Assets (63400 - 63499)		103,659	103,659
Total		155,460	155,460
Local Assistance			
From State Sources (65000 - 65999)	730,604,512		730,604,512
Total	730,604,512		730,604,512
Grants From State Sources (66100 - 66199)	770,855		770,855
From Federal Sources (66200 - 66299)	164,645,907		164,645,907
Total	165,416,762		165,416,762
Transfers-out			
Fund transfers (68100 - 68199)	474,247		474, 247
Total	474,247		474,247
Other Post Employment Benefits			
Other Post Employment Benefits (6A000 - DOA Entry)		78,981	78,981
Total		78,981	78,981
Total Expenditures & Transfers-Out	\$ 897,736,209	\$ 31,003,184	\$ 928,739,394
EXPENDITURES & TRANSFERS-OUT BY FUND			
General Fund	\$ 603,420,998	\$ 8,762,607	\$ 612,183,605
State Special Revenue Fund	61,684,814	723, 118	62,407,933
Federal Special Revenue Fund	232,630,397	18,934,885	251,565,283
Enterprise Fund		135,985	135,985
Internal Service Fund Total Expenditures & Transfers-Out	897.736.209	2,446,589 31,003,184	2,446,589 928,739,394
Less: Nonbudgeted Expenditures & Transfers-Out	697,736,209	78,647	78,647
Prior Year Expenditures & Transfers-Out Adjustments	(193,931)	(6,807)	(200,738)
Actual Budgeted Expenditures & Transfers-Out	897,930,140	30,931,344	928,861,485
Budget Authority	1,003,976,970	46,807,845	1,050,784,815
Unspent Budget Authority	\$ 106,046,830	\$ 15,876,501	\$ 121,923,330
UNSPENT BUDGET AUTHORITY BY FUND			
General Fund	\$ 81,548,312	\$ 469,883	\$ 82,018,195
State Special Revenue Fund	271,032	51,269	322,302
Federal Special Revenue Fund	24,227,485	15,229,791	39,457,276
Enterprise Fund Internal Service Fund		5, 179 120, 378	5, 179 120, 378
Unspent Budget Authority	\$ 106,046,830	\$ 15,876,501	\$ 121,923,330
2		* 	385



ORG Bud by OBPP Prog, Fund, Subclass

OBPP Program	Fund Type	ORG Bud	get	Actuals Am	t A Accrual Am	t OF	RG Bud Balance
■06 STATE LEVEL ACTIVITIES		46,807,844	.94 30),426,706.25	504,638.18		15,876,500.51
	01 General	9,240,537	.71 8	3,256,608.14	514,046.51		469,883.06
	02 State/Other Spec Rev	742,372	.00	681,202.63	9,900.00)	51,269.37
	03 Fed/Other Spec Rev	34,164,913	.23 18	3,954,430.66	(19,308.33	3)	15,229,790.90
	06 Enterprise	149,636	.00	144,456.80	0.00)	5,179.20
	06 Internal Service	2,510,386	.00 2	2,390,008.02	0.00)	120,377.98
							106,046,830
■ 09 LOCAL EDUCATION ACTIVIT		1,003,976,970		7,930,140.49			· · ·
	01 General	684,969,310		3,420,997.64			81,548,312.37
	02 State/Other Spec Rev	62,149,778		1,878,745.72			271,032.28
	03 Fed/Other Spec Rev	256,857,882	.39 232	2,630,397.13	0.00)	24,227,485.26
Grand Total		1,050,784,815	34 928	3 356 846 74	504,638.18		121,923,330.42
	(1.1.10)						
Less: Nonbudgeted Expenditures	& Transfers-Out				78,647		78,647
Prior Year Expenditures & 1	Fransfers-Out Adjustments	(193,931)) 3	(6,807)	980	(200, 738)
Actual Budgeted Expenditures & Trai	nsfers-Out	897,	930,140		30,931,344		928,861,485
Budget Authority		1,003,	976,970	3	46,807,845		1,050,784,815
Unspent Budget Authority		\$ 106,	046,830	\$	15,876,501	\$	121,923,330
		10-		8	- 15°	89	
UNSPENT BUDGET AUTHORITY B	Y FUND						
General Fund		\$ 81,	548,312	\$	469,883	\$	82,018,195
State Special Revenue Fund		NA 1000000	271,032	T.	51,269		322,302
				8			
Federal Special Revenue Fund		24,	227,485		15,229,791		39,457,276
Enterprise Fund					5, 179		5,179
Internal Service Fund				100	120,378	120°	120,378
Unspent Budget Authority		\$106,	046,830	\$_	15,876,501	\$.	121,923,330
		· · · ·					

Schedule of Changes In Fund Balance & Property Held In Trust

OFFICE OF PUBLIC INSTRUCTION SCHEDULE OF CHANGES IN FUND BALANCES & PROPERTY HELD IN TRUST FOR THE FISCAL YEAR ENDED JUNE 30, 2011

FUND BALANCE: July 1, 2010 PROPERTY HELD IN TRUST: July 1, 2010	General Fund \$ (1,120,143)	State Special Revenue Fund \$ 211,512	Federal Special Revenue Fund \$ (19,308)	Enterprise Fund \$ 35,599	Internal Service Fund \$ (111,364)	Agency Fund \$ 0 \$ 52,219
ADDITIONS						
Budgeted Revenues & Transfers-In	407	642,044	280,168,601	137,555	2,911,335	
Nonbudgeted Revenues & Transfers-In	8,436	110,368	380		9,001	
Prior Year Revenues & Transfers-In Adjustments		1,800				
Direct Entries to Fund Balance	612,374,557	59,547,631	(28,582,263)			
Additions to Property Held in Trust		·				148,780
Total Additions	612,383,400	60,301,843	251,586,718	137,555	2,920,337	148,780
REDUCTIONS						
Budgeted Expenditures & Transfers-Out	612,191,652	62,569,848	251,565,519	144,457	2,390,008	
Nonbudgeted Expenditures & Transfers-Out	(1,477)	32,016		(8,472)	56,581	
Prior Year Expenditures & Transfers-Out Adjustments	(6,570)	(193,931)	(237)			
Reductions in Property Held in Trust						163,987
Total Reductions	612,183,605	62,407,933	251,565,283	135,985	2,446,589	163,987
FUND BALANCE: June 30, 2011	\$ (920,347)	\$ (1,894,578)	\$ 2,127	\$ 37,169	\$ 362,384	\$ 0
PROPERTY HELD IN TRUST: June 30, 2011						\$ 37,012

#1 - Always Make Sure You Tie The Beginning Fund Balance To The Ending Fund Balance Of The Previous Year.

FUND BALANCE: June 30, 2010 PROPERTY HELD IN TRUST: June 30, 2010	\$ <u>(1,120,143)</u> \$	211,512 \$	(19,308) \$	35,599 \$	(111,364)	\$ <u>0</u> \$ <u>52,219</u>
. <u>SCHEDUL</u>	OFFICE OF PUBLI E OF CHANGES IN FUND BAL FOR THE FISCAL YEAR	ANCES & PROPER		<u>r</u> .		
FUND BALANCE: July 1, 2010 PROPERTY HELD IN TRUST: July 1, 2010	General Fund \$ (1,120,143)	State Special Revenue Fund \$ 211,512	Federal Special Revenue Fund \$ (19,308)	Enterprise Fund \$ 35,599	Internal Service Fund \$ (111,364)	Agency Fund \$ 0 \$ 52,219
ADDITIONS Budgeted Revenues & Transfers-In Nonbudgeted Revenues & Transfers-In Prior Year Revenues & Transfers-In Adjustments Direct Entries to Fund Balance Additions to Property Held in Trust Total Additions	407 8,436 612,374,557 612,383,400	642,044 110,368 1,800 59,547,631 60,301,843	280,168,601 380 (28,582,263) 251,586,718	137,555	2,911,335 9,001 2,920,337	148,780 148,780
REDUCTIONS Budgeted Expenditures & Transfers-Out Nonbudgeted Expenditures & Transfers-Out Prior Year Expenditures & Transfers-Out Adjustments Reductions in Property Held in Trust Total Reductions	612,191,652 (1,477) (6,570) 612,183,605	62,569,848 32,016 (193,931) 62,407,933	251,565,519 (237) 251,565,283	144,457 (8,472) 135,985	2,390,008 56,581 2,446,589	163,987 163,987
FUND BALANCE: June 30, 2011 PROPERTY HELD IN TRUST: June 30, 2011	\$ (920,347)	\$ (1,894,578)	\$	\$ 37,169	\$ 362,384	\$ 0 \$ 37.012

Additions/Reductions – Budgeted, Non-Budgeted, and Prior Year Rev/Exp Trans-In/Out Adjustments Tied to SABHRS During Rev/Exp Tie Process.

Schedule Of R	ev & Trans-In						
Total Revenues &	Transfers-In	8,843	754,211	280,168,981	137,555	2,920,337	283,989,927
Less: Nonbudg	geted Revenues & Transfers-In	8,436	110,368	380		9,001	128,186
Prior Yea	r Revenues & Transfers-In Adjustments		1,800				1,800
Actual Budgeted R	evenues & Transfers-In	407	642,044	280,168,601	137,555	2,911,335	283,859,942
Estimated Reven	ues & Transfers-In	407	642,210	280,383,509	140,000	2,911,800	284,077,926
Budgeted Revenu	es & Transfers-In Over (Under) Estimated	\$ 0	\$ (166)	\$ (214,908)	\$ (2,445)	\$ (465)	\$ (217,984)
Schedule Cha	nnges FB & PHIT						
ADDITIONS							

407

8,436

612,374,557

612,383,400

612,191,652

612,183,605

(1,477)

(6,570)

642,044

110,368

59,547,631

60,301,843

62,569,848

62,407,933

32,016

(193,931)

603,420,998 61,684,814

232,630,397

897,736,209

897.930.140

(193,931)

1,800

280,168,601

(28,582,263)

251,586,718

251,565,519

251,565,283

(237)

380

137,555

137,555

144,457

135,985

8,762,607

18,934,885

723,118

135,985

78.647

(6.807)

2,446,589

31,003,184

30,931,344

(8,472)

2,911,335

2,920,337

2,390,008

2,446,589

56,581

9,001

148,780

148,780

163,987

163,987

= 78.648

612,183,605

251,565,283

62,407,933

135,985

78,647

(200,738)

2,446,589

928,739,394

928.861.485

Budgeted Revenues & Transfers-In

Direct Entries to Fund Balance

Total Additions

REDUCTIONS

Total Reductions

General Fund

Enterprise Fund

Internal Service Fund

Additions to Property Held in Trust

Nonbudgeted Revenues & Transfers-In

Budgeted Expenditures & Transfers-Out

Reductions in Property Held in Trust

State Special Revenue Fund Federal Special Revenue Fund

Total Expenditures & Transfers-Out

Less: Nonbudgeted Expenditures & Transfers-Out

Actual Budgeted Expenditures & Transfers-Out

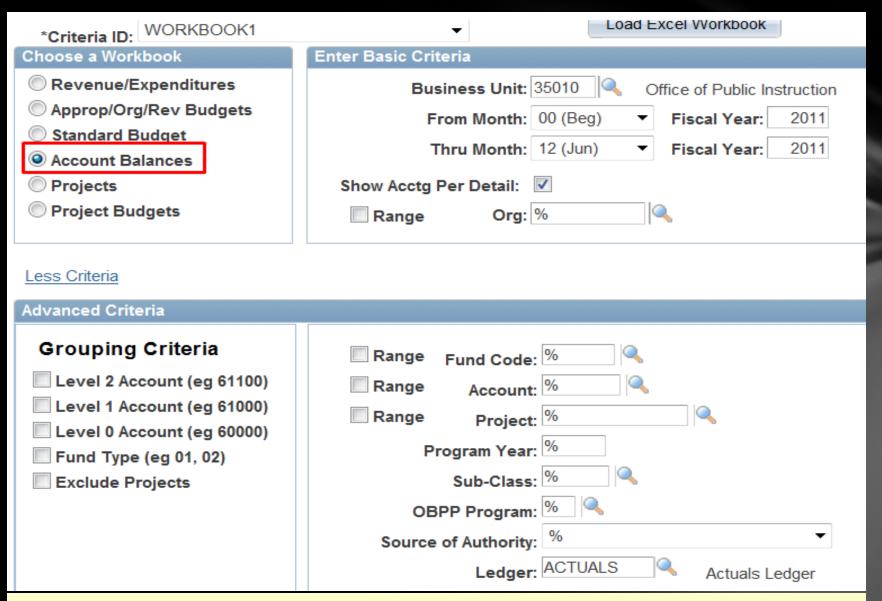
Prior Year Expenditures & Transfers-Out Adjustments

Nonbudgeted Expenditures & Transfers-Out

Prior Year Expenditures & Transfers-Out Adjustments

Prior Year Revenues & Transfers-In Adjustments

Direct Entries To Fund Balance & PHIT Line Items

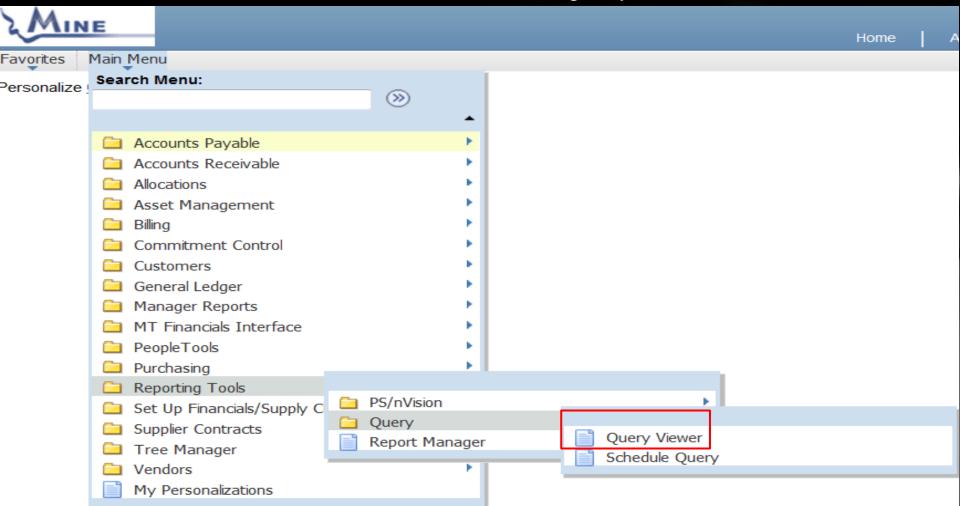


Choose a report: <u>Account Balances</u>

Amount				Ledger		
Acct Lvl 0	Fund Type	Account		ACTUALS	A_ACCRUAL	Total
40000 Fund Equity			_	(643,339,924.96)	0.00	(643,339,924.96)
	01 General			(612,374,556.79)	0.00	(612,374,556.79)
		4101 Net Assets			(604,216.21)	(604,216.21)
		4140 Fund Balance -	Unassigned	(612,374,556.79)		(612,374,556.79)
		4301 Encumbrance A	ssignment		604,216.21	604,216.21
	02 State/Oth	er Spec Rev		(59,547,631.46)		(59,547,631.46)
		4125 Fund Balance -	Restricted	(877,078.10)		(877,078.10)
		4130 Fund Balance -	Committed	(58,670,553.36)		(58,670,553.36)
	03 Fed/Other	Spec Rev		28,582,263.29	0.00	28,582,263.29
		4101 Net Assets			(19,308.33	(19,308.33)
		4125 Fund Balance -	Restricted	28,582,263.29		28,582,263.29
		4301 Encumbrance A	ssignment		19,308.33	19,308.33
Total				(643,339,924.96)	0.00	(643,339,924.96)
ADDITIONS						
Budgeted Revenues & Transfers-In		407	642,044	280,168,601	137,555 2,911	,335
Nonbudgeted Revenues & Transfers-In		8,436	110,368	380	9	,001
Prior Year Revenues & Transfers-In Adjustments			1,800	<u> </u>		
Direct Entries to Fund Balance		612,374,557	59,547,631	(28,582,263)		700 000
Additions to Property Held in Trust		040,000,400		054 500 740	107.555	148,780
Total Additions		612,383,400	60,301,843	251,586,718	137,555 2,920	,337 148,780
REDUCTIONS						
Budgeted Expenditures & Transfers-Out		612,191,652	62,569,848	251,565,519	144,457 2,390	,008
Nonbudgeted Expenditures & Transfers-Out		(1,477)	32,016		to the total	,581
Prior Year Expenditures & Transfers-Out Adjustme	nts	(6,570)	(193,931)	(237)		
Reductions in Property Held in Trust						163,987
		612,183,605	62,407,933	251,565,283	135,985 2,446	,589 163,987

Amount				Fi	scal Year	T	
Acct Lvl 0 📑 F	und Type	↑ Account		+ †	201	1 Total	
■10000 Assets					37,011.6	5	37,011.65
	∃07 Agency				37,011.6	5	37,011.65
F:: 7 0 1 1 1 07 5	14.00	1104 Cash	ln Bank		0.0	0	0.00
Filter To Only Include 07 Fund And Include Only the Account		1106 Custo	dial account		37,011.6	5	37,011.65
,		1817 Ap & 0	GI lu Offset C	learing	0.0	0	0.00
■20000 Liabilities					(37,011.6		37,011.65)
_6	∃07 Agency				(37,011.6	5) (37,011.65)
			ers Payable		0.0		0.00
		2504 Acct F	or Prop Held	I In Trust	(37,011.6	5) (37,011.65)
Total					0.0	0	0.00
		OFFICE OF PUBLIC	CINSTRUCTION				
	SCHEDULE OF	F CHANGES IN FUND BALL FOR THE FISCAL YEAR I			I	\	
FUND BALANCE: July 1, 2010 PROPERTY HELD IN TRUST: July	1, 2010	General Fund \$ (1,120,143)	State Special Revenue Fund \$ 211,512	Federal Special Revenue Fund \$ (19,308)	Enterprise Fund \$ 35,599	Internal Service Fund \$ (111,\$64)	Agency Fund \$ 0 \$ 52,219
ADDITIONS Budgeted Revenues & Transfers-Ir Nonbudgeted Revenues & Transfe Prior Year Revenues & Palansers-I	ers-In	407 8,436	642,044 110,368 1,800	280,168,601	137,555	2,911,335 9,00	
Direct Entries to Fund Balance Additions to Property Held in Trust Total Additions		612,374,557	59,547,631 60,301,843	(28,582,263) 251,586,718	137,555	2,920,337	148,780 148,780
REDUCTIONS Budgeted Expenditures & Transfer Nonbudgeted Expenditures & Tran Prior Year Expenditures & Transfer	nsfers-Out rs-Out Adjustments	612,191,652 (1,477) (6,570)	62,569,848 32,016 (193,931)	251,565,519 (237)	144,457 (8,472)	2,390,008 56,581	
Reductions in Property Held in True Total Reductions	ST	612,183,605	62,407,933	251,565,283	135,985	2,446,589	163,987 163,987
FUND BALANCE: June 30, 2011 PROPERTY HELD IN TRUST: June	∋ 30, 2011	\$ (920,347)	\$ (1,894,578)	\$ 2,127	\$ 37,169	\$ 362,384	\$ 0 \$ 37,012

Additions & Reductions To Agency Fund



Query Viewer

*Search By: Query Name

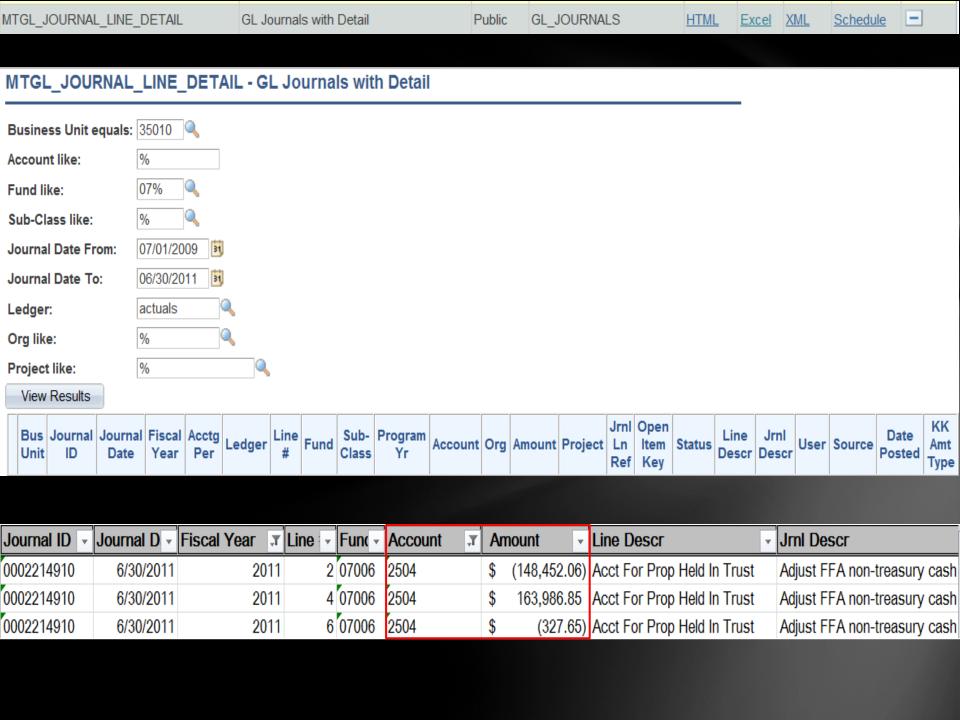
Begins with

Advanced Search

Advanced Search

Leave fields blank for a list of all values.

MTGL_JOURNAL



Journal ID 🔻	Journal D 🔻	Fiscal Year 🖫	Line 🔻	Fun(-	Account	1	Amount -	Line Descr	v	Jrnl Descr	
0002214910	6/30/2011	2011	2	07006	2504		\$ (148,452.06)	Acct For Prop Hel	d In Trust	Adjust FFA non-	treasury cash
0002214910	6/30/2011	2011	4	07006	2504		\$ 163,986.85	Acct For Prop Hel	d In Trust	Adjust FFA non-	treasury cash
0002214910	6/30/2011	2011	6	07006	2504		\$ (327.65)	Acct For Prop Hel	d In Trust	Adjust FFA non-	treasury cash
		0045	DUI E OF	_	FFICE OF PUBL			TY LIELD IN TRUCT			
		SCHE	DULE OF		reconstruction and a second		NDED JUNE 30, 2	TY HELD IN TRUST 011			
FUND BALANCE: PROPERTY HELI	the test Proposition terrorises to	uly 1, 2010			General Fund \$ (1,120,143)		State Special Revenue Fund \$ 211,512	Federal Special Revenue Fund \$ (19,308)	Enterprise Fund \$ 35,599	Internal Service Fund \$ (111,364)	Agency Fund \$ 0 \$ 52,219
ADDITIONS Budgeted Reven Nonbudgeted Re Prior Year Rever Direct Entries to Additions to Prop Total Additions	evenues & Trans nues & Transfer Fund Balance	sfers-In rs-In Adjustments			407 8,436 612,374,557 612,383,400		642,044 110,368 1,800 59,547,631 60,301,843	280,168,601 380 (28,582,263) 251,586,718	137,555	2,911,335 9,001 2,920,337	148,780 148,780
Reductions in Pr	xpenditures & Tr nditures & Trans	ransfers-Out sfers-Out Adjustmen	ts		612,191,652 (1,477) (6,570)		62,569,848 32,016 (193,931)	251,565,519 (237)	144,457 (8,472)		163,987
Total Reductions FUND BALANCE: PROPERTY HELI					612,183,605 \$ (920,347)		62,407,933 \$ (1,894,578)	251,565,283 \$ 2,127	135,985 \$ 37,169	2,446,589 \$ 362,384	\$ 0 \$ 37,012

Making Everything Easier!™

Novelty Edition

How to Survive An Audit

DUMMIES

Learn to:

- Respond Under Extreme
 Pressure
- Pressure • Fend Off Questions

Jay Phillips OPI 444-4523



Questions?

